

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Transport

Directorate of Transport

Notification

5/22/98-Mines/310

Whereas draft rules, namely, the Goa Rural Improvement and Welfare Cess Rules, 2001, which the Government of Goa proposed to make in exercise of the powers conferred by sections 4, 5 and 8 of the Goa Rural Improvement and Welfare Cess Act, 2000 (Goa Act 29 of 2000) (hereinafter called the "said Act"), were published as required by sub-section (1) of section 8 of the said Act in the Official Gazette, Series I No. 48 (Extraordinary), dated 5-3-2001, under Notification No.5/22/98-Mines/310 dated 5-3-2001 of the Department of Transport, Panaji, inviting objections and suggestions from all persons likely to be affected thereby within 15 days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 5-3-2001;

And whereas the objections and suggestions received from the public on the said draft rules by the Government have been considered by the Government.

Now, therefore, in exercise of the powers conferred by sections 4, 5 and 8 of the Goa Rural Improvement and Welfare Cess Act, 2000 (Goa Act 29 of 2000), the Government of Goa hereby makes the following rules, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Rural Improvement and Welfare Cess Rules, 2006.

(2) They shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Definitions.*— In these rules, unless the context otherwise requires;—

(a) 'Act' means the Goa Rural Improvement and Welfare Cess Act, 2000 (Goa Act 29 of 2000);

(b) "Advisory Committee" means the Advisory Committee constituted under section 5 of the Act;

(c) "Assessing Officer" means the Director of Transport or any other officer attached to the Enforcement Wing of the Directorate of Transport who is appointed by the Government for assessment of cess under the Act;

(d) "Form" means the form appended to these rules;

(e) "Revisional Authority" means the Government of Goa or such other authority as the Government may appoint;

(f) "State" means the State of Goa;

(g) Words and expressions used in these rules but not defined shall have the same meaning as assigned to them in the Act.

3. *Assessment and collection of cess.*— (1) The cess payable under the Act shall be assessed and collected, at the entry point in the State or at such other points as may be specified and notified by the Government, from time to time in respect of items at serial No. 4 to 10 of the Schedule-I to the Act.

(2) The cess shall be paid either to the person authorized by the Government to collect the same against receipt in Form I hereto or deposited in the Government Treasury at State Bank of India by challan in Form G.A.R. 6. under the Head of Account "0045—Other Taxes and Duties on Commodities and Services, 112—Receipts from cesses under Other Acts".

(3) Every person driving the vehicle containing any of the items specified in Rule 3 should carry the receipted copy or challan stated in sub-rule (2) above and shall present the same on demand to the authorized officers of the Transport Department.

(4) In case of persons who are engaged in continuous transportation of material, such persons should make lumpsum payment in advance and submit the account of payment of cess in Form II hereto, on weekly basis to the Director of Transport. Such persons should obtain prior authorization for such payment from the Director of Transport, in Form III hereto.

4. *Cost of collection of cess.*— The cost of collection of cess shall include;—

(i) expenditure on staff engaged for implementation of the Act and rules;

(ii) cost of advertisement that may be issued regarding the implementation of the Act and rules;

(iii) cost of vehicles and expenditure incurred towards its maintenance and on fuel;

(iv) expenditure on other incidental matters;

(v) any other cost incurred in connection with the enforcement of the Act and the rules framed thereunder:

Provided that pending determination of the exact cost for the first two years from the commencement of these Rules, the ad hoc cost to be considered shall be 2% of the collection, of cess.

5. *Manner in which amount of cess shall be applied.*— The manner in which the amount of cess shall be applied on the measures specified in section 4 of the Act, shall be as recommended by the Advisory Committee and accepted by the Government, from time to time.

6. *Composition of Advisory Committee, term of office, etc.*— (1) The Advisory Committee shall consist of nine members in addition to the Chairman who shall be appointed by the Government and the Director of Transport who shall be the ex officio Member Secretary to the Committee.

(2) Non-official members of the Advisory Committee shall be entitled for travelling allowances/dearness allowances as applicable to Grade I officer of the Government.

(3) The term of office of the Chairman and the members of the Advisory Committee shall be one year.

7. *Conduct of business by the Advisory Committee.*— (1) The Member Secretary of the Advisory Committee shall convene the meeting in consultation with the Chairman of the Advisory Committee.

(2) The agenda points of the meeting of the Advisory Committee shall be those as received from the members and from the Government, if any.

(3) Every resolution of the meeting of the Advisory Committee shall be considered as passed only when the majority of members, present therein vote in its favour.

(4) The Advisory Committee shall meet at least once in every six months, at such place as may be decided by its Chairman.

(5) One third of the nine members of the Advisory Committee besides the Chairman and the Member Secretary, shall form the quorum for the meeting of the Advisory Committee.

8. *Manner in which members of the Advisory Committee shall be chosen.*— Three members each shall be chosen by the Government from the list of persons specified in the Schedule I, II and III hereto.

9. *Information to be furnished by owner of carrier.*— Every owner of carrier shall within 10 days from the date of transportation of material or

date of payment of cess, as the case be, forward to the Assessing Officer information in Form IV hereto.

10. *Manner of making application for revision of Order of Assessing Officer.*— (1) Any person aggrieved by the order of the Assessing Officer may make an application to the Revisional Authority for review of such order within 30 days from the date of communication of the said order to him.

(2) Such revision application shall be accompanied by challan for payment of Rs. 100/- or Court Fee of equal amount.

(3) The revisional Authority shall hear the aggrieved party and dispose off the application within 30 days of its receipt.

SCHEDULE I

- (1) Director of Industries and Mines.
- (2) Director, Science, Technology and Environment.
- (3) The Chief Engineer, Public Works Department.
- (4) Director of Panchayats.
- (5) Superintendent of Police.
- (6) Member Secretary, Goa Pollution Control Board.

SCHEDULE II

- (1) Representative of Goa Mineral Ore Association.
- (2) Representative of Goa Chamber of Commerce and Industry.
- (3) Representative of Corporation of Industries.
- (4) Representative of Trade Owners Association.
- (5) Representative of Barge Owners Association.
- (6) Representative of Pick-up Owners Association.
- (7) Representative of Konkan Railway Corporation.
- (8) Representative of South Central Railways.

SCHEDULE - III

- (1) Chairman, North Goa Zilla Panchayat.
- (2) Chairman, South Goa Zilla Panchayat.
- (3) One member to be chosen from the members of Zilla Panchayats by the Government.

FORM I

[(See rule 3(2)]

Receipt for payment of cess

- (1) Name and Address of the owner:

- (2) Registration No. of the vehicle:

Type	Quantity	Rate of cess	Amount of cess payable
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- (3) Type and quantity of material and amount of cess payable:

- (4) Transportation from.....
(place of loading) (place of unloading)

- (5) Amount of cess Received Rs. (Rupees)
(in words)

(Seal)

- Place: Signature.....
of Authorised person (Name & Designation)

FORM II

[(See rule 3(4)]

Account of payment of cess

- (1) Name and address of the owner:
- (2) Registration No. of vehicle:
- (3) Type and Quantity (1)
of materials transported (2)
(3)
- (4) Place from/to transported From to
- (5) Amount of cess payable
- (6) Amount of cess paid
- (7) No. and date of receipted challan under, which the payment is made and attached to this form in proof of payment.....

Declaration

I, Shri, of M/s
solemnly declare that the above statements are true to
the best of my knowledge and belief.

Place:

Date:

Signature of owner

FORM III

[(See rule 3(4))]

Authorisation for payment of cess in lumpsum

Whereas Shri/M/s. has
applied for lumpsum payment of cess on weekly basis.
Shri/M/s. is hereby authorized for
such payment and directed to submit the account of
payment of cess in Form II appended to the Rules.

Seal

Place: Signature:

Date: Designation:

FORM IV

(See rule 9)

Information to be furnished by owner of carrier

- (1) Name and Address.....
of owner of carrier
- (2) Registration No. of vehicle
- (3) Details of material
transported

Date Type of materials Quantity

(4) Details of cess paid.

Receipt/ /Challan No.	Date of payment	Amount paid

Place: Signature of owner of carrier

Date:

By order and in the name of the Governor
of Goa.

R. Mihir Vardhan, ex officio Joint Secretary &
Director of Transport.

Panaji, 12th January, 2006.